Tax Exemption Offerings Form
GSA SmartPay® 2
www.gsa.gov/smartpay

GSA

I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory:	Virginia

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	☑ Centrally Billed Accounts (CBAs)	Virginia Code 58.1-609.1(4) Title 23 VAC 10-210-690
	☐ Individually Billed Accounts (IBAs)	
Lodging Tax	☐ Centrally Billed Accounts (CBAs)	Cities and Counties are authorized to impose local tax on transient room rentals pursuant to Code of Virginia
	☐ Individually Billed Accounts (IBAs)	58.1-3819. State law does not require
Hotel Occupancy Tax	☐ Centrally Billed Accounts (CBAs)	that localities recognize retail sales and use tax exemptions in the
	☐ Individually Billed Accounts (IBAs)	administration of local tax. As a practical matter, many localities do
Public Accommodation Tax	☐ Centrally Billed Accounts (CBAs)	adhere to the retail sales and use tax exemptions for ease of administratin
	☐ Individually Billed Accounts (IBAs)	of the transient occupancy tax. This is voluntary. A determination of exemptio
Tourism Tax	☐ Centrally Billed Accounts (CBAs)	from the local transient occupancy tax must be obtain from the localities.
	☐ Individually Billed Accounts (IBAs)	Tourism tax not applicable
Fleet Tax	☑ Gasoline ☑ Diesel Fuel ☑ Alternative Fuel	Virginia Code 58.1-2226(1) and 58.1-2250(1). These statutes provide exemptions. How DMV
	☐ Maintenance	should be contacted regarding specific purchases for governments. Virginia Department of Motor Vehicles P.O. Box 27412, Richmond, VA 23269
Other Tax	☐ Other: please specify_____ ☐ CBA ☐ IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation	Website Address or Hyperlink:
1 No exemption certificate or purchase order is required.	
2 Taxable or exempt status can be determined by the	
3 card account numbers.	

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:	
Submit correspondence to: Virginia Department of Taxation Office of Customer Service P.O. Box 1880 Richmond, Virginia 23218-1880	Or call: Office of Customer Service at (804) 367-8037.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Marks, Valerie
Name of Agency:	Virginia Department of Taxation
Office Address (Line 1):	P.O. Box 27203
Office Address (Line 2):	
City, State Zip:	Richmond, Virginia 23261-7203
Phone Number:	(804) 371-6310
Fax Number:	(804) 371-7179
Email Address:	valerie.marks@tax.virginia.gov

Thank you for your assistance in this important matter!